
Introduced by Senator Wyland

February 15, 2011

An act to amend Section 16110 of the Business and Professions Code, relating to local government.

LEGISLATIVE COUNSEL'S DIGEST

SB 344, as introduced, Wyland. Business licenses taxation.

Existing law prohibits a city, county, or city and county that levies a business license tax, as specified, from including the amount of gross receipts or the cost of the business license tax on the business license tax receipt.

This bill would make a technical, nonsubstantive change to this provision.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 16110 of the Business and Professions
- 2 Code is amended to read:
- 3 16110. No city, county, or city and county ~~which~~ *that* levies a
- 4 business license tax calculated on a basis of gross receipts pursuant
- 5 to Section 16000 or 16100 or Section 37101 of the Government
- 6 Code, as the case may be, or pursuant to any other provision of
- 7 law, shall include the amount of gross receipts or the cost of the
- 8 business license tax on the business license tax receipt.

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